I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filing system in accordance with § 1.6(a)(4).

Dated: April 7, 2008

Signature:

Oct Handren

Docket No.: 0229-0795P

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Tomio KUMAMOTO

Application No.: 10/770,406

Confirmation No.: 2734

Filed: February 4, 2004

Art Unit: 3711

For: GOLF CLUB HEAD

Examiner: A. A. Hunter

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.114

MS RCE Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated December 5, 2007, finally rejecting claims 1-7 and 13-24, Applicant submits herewith the following for entry in the above-identified U.S. patent application:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.